



Revenue Department News

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Subject : Extension for withholding tax and value-added tax e-filings to support entrepreneurs fighting the COVID-19

The Ministry of Finance issued an announcement extending the deadline for withholding tax and value-added tax filing via e-filing. For July 2021 filings, the period is extended until 30th July 2021, and for August 2021 filings, it is extended until 31st August 2021 in order to comply with the TAX from Home policy and to help alleviate and to heal those who are affected by the new wave of coronavirus disease 2019 (COVID-19) epidemic.

Mr. Arkhom Termpittayapaisith, Minister of Finance, revealed that “the extension of filing deadlines via e-filing is to encourage entrepreneurs to make electronic tax transactions from home (TAX from Home), which helps prevent the spread of the COVID-19 and protect entrepreneurs from getting the COVID-19 effectively. In addition, this helps entrepreneurs to boost their liquidity without affecting the government's revenue collection. However, the Ministry of Finance has to manage its cash flows in order to meet the deferred tax payment period.”

Mr. Ekniti Nitithanprapas, Director-General of the Revenue Department, further added that “recently (February 2021 to June 2021), the Ministry of Finance by the Revenue Department has extended the last date for e-filing the withholding tax returns (P.N.D. 1, P.N.D. 2, P.N.D. 3, P.N.D. 53 and P.N.D. 54) and the value-added tax returns (P.P. 30 and P.P. 36) until the last day of the month. This extension of the deadlines for e-filing the withholding tax returns and the value added tax returns is expected to mitigate the impact of the spread of the COVID-19, the details are as follows:

1. The deadlines for filing and paying taxes in July 2021, originally due on 15th or 23rd July 2021, have been extended to 31st July 2021 (only for e-filing).
2. The deadlines for filing and paying taxes in August 2021, originally due on 15th or 23rd August 2021, have been extended to 31st August 2021 (only for e-filing).”

Mr. Ekniti Nitithanprapas, Director-General of the Revenue Department, concluded that “recently, the Ministry of Finance by the Revenue Department has issued measures to encourage citizens and entrepreneurs to make electronic tax transactions from home (TAX from Home). The measures included the extension of filing corporate income tax, personal income tax, withholding tax, and value-added tax returns through e-filing; these can encourage social distancing, consistent with government and Thailand's Center for COVID-19 Situation Administration (CCSA) measures. As a result, entrepreneurs have higher and longer liquidity for more than 280,000 million baht, and these measures can also greatly reduce the risk of infection and the spread of the COVID-19.”

If you have any questions, please contact the Revenue Department Offices nationwide or RD Intelligence Center at Tel. 1161.

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